

Aircraft Transfer Questionnaire

Name	Social Security/Federal Employer ID Number	Telephone Number (    )	
Street Address	City	State	ZIP Code
Aircraft Make and Model	Aircraft Year	Aircraft FAA Number	

Please answer the following questions completely. You may be asked to provide copies of specific documentation to support your response. Any exemption claim or tax liability will be based on information available to us (including the documentation you are asked to provide), and a bill for taxes due will be sent to you if a liability is determined.

1. Purchase price .....
2. Date of purchase .....
3. State where aircraft was purchased .....
4. Did you purchase this aircraft from a registered dealer in Michigan or another state? .....

☐ Yes

☐ No

Submit a copy of the invoice or bill of sale that indicates the tax paid.
5. Did you already submit use tax to the State of Michigan for this aircraft registration? .....

☐ Yes

☐ No

If yes, submit copies of the tax forms used, or a copy of your cancelled check if no tax form was used. Include a detailed bill of sale that substantiates the condition of the aircraft at the time of purchase and the purchase price. The FAA bill of sale is not acceptable.
6. Was this aircraft purchased for rental purposes? .....

☐ Yes

☐ No

If yes, a lessor may elect to pay use tax on receipts from the rental of the aircraft in lieu of payment of sales or use tax on the full cost of the property. For tax years that begin after December 31, 2001 in order to make a valid election a lessor must obtain a use tax registration by the earlier of the date set for the first payment of use tax under the lease or 90 days after the lessor first brings the aircraft into this state. Provide a copy of the lease agreement, and your Michigan Use Tax Registration.
7. Will this aircraft be used solely for personal, nonbusiness purposes? .....

☐ Yes

☐ No

Provide an explanation on how this aircraft will be used.
8. What state were you a resident of when this plane was purchased? .....
9. When did the plane first enter Michigan? .....
10. Do you have a recent appraisal for this aircraft? .....

☐ Yes

☐ No

If yes, submit a copy of the appraisal.
11. List any recent improvements, additions, or repairs made to this aircraft after purchase.

Improvement	Cost	Date Made

12. Did you purchase this aircraft under one of the following claims of exemption?..... ☐ Yes ☐ No

☐ **Relative Exemption Claim**

Provide copies of documentation showing the relationship between you (the buyer) and the seller. Examples include marriage licenses, birth certificates and certified letters of guardianship issued by a court.

Michigan grants an exemption from use tax when the buyer and seller have an immediate family relationship.

The only qualifying relationships are:

Spouse	Child, natural or adopted
Parent, natural or adoptive	Stepparent, stepbrother, stepsister, stepchild*
Brother or sister	
Grandparent or grandchild	
Legal ward, or legally appointed guardian with a certified letter of guardianship	

\*The step-relationship begins when a couple is married, and continues as long as the parent or stepparent remains married. The death of a stepparent or parent that were married at the time of death will not terminate the stepparent-stepchild relationship.

☐ **Exemption for Agricultural Use**

Submit copies of your Pesticide Applicator's license issued by the Michigan Department of Agriculture and the Special Airworthiness Certificate issued by the FAA that restricts usage of this particular aircraft to agriculture and pest control.

☐ **Transfer of an Aircraft to or from a Business**

Provide copies of tax receipts, and business documents such as corporate meeting minutes or dissolution papers. Refer to Revenue Administrative Bulletin 1991-1 on our Treasury website at [www.michigan.gov/treasury](http://www.michigan.gov/treasury) for additional information.

The transfer of an aircraft to or from a business may be exempt from use tax under the following three criteria:

1. Sales or use tax was previously paid to Michigan on the aircraft (or the aircraft was determined exempt from Michigan sales or use tax) AND
2. The aircraft is being transferred as part of the organization, reorganization, dissolution or partial liquidation of a business AND
3. The beneficial ownership is not changed (i.e. no one can profit from the ownership transfer)

☐ **Claim of Resale**

Submit copies of each document listed.

1. A valid Michigan sales tax license
2. A valid aircraft dealer's license issued by the Michigan Department of Transportation, Michigan Aeronautics Commission
3. A dealer registration for the aircraft that allows the aircraft to be flown only for sale demonstration, ferrying or testing purposes incidental to a sale

☐ **Inheritance**

Submit a copy of the will that names you as the beneficiary of the aircraft.

Return this form to the address below. Direct questions to **Aircraft Unit, Discovery and Tax Enforcement** at **(517) 636-4120**.

**Post Office Mail Address:**

Discovery and Tax Enforcement Division  
Michigan Department of Treasury  
P.O. Box 30140  
Lansing, MI 48909-7640

**Express Mail Address:**

Discovery and Tax Enforcement Division  
Michigan Department of Treasury  
7285 Parsons Drive  
Dimondale, MI 48821